

Steven M. Speier  
Post Office Box 7637  
Newport Beach, CA 92658  
(949) 336-1895  
Chapter 7 Trustee

**UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
RIVERSIDE DIVISION**

In re: § Case No. 6:13-BK-30477-MH

MASTER DESIGN, INC. §

Debtor(s) §

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION REPORT  
CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED  
AND APPLICATION TO BE DISCHARGED (TDR)**

Steven M. Speier, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned:	\$294.90	Assets Exempt:	NA
(without deducting any secured claims)			

Total Distributions to Claimants:	\$344,626.90	Claims Discharged Without Payment:	NA
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Total Expenses of Administration:	\$390,373.10
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3) Total gross receipts of \$735,000.00 (see **Exhibit 1**), minus funds paid to the debtor(s) and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$735,000.00 from the liquidation of the property of the estate, which was distributed as follows:

	<b>CLAIMS SCHEDULED</b>	<b>CLAIMS ASSERTED</b>	<b>CLAIMS ALLOWED</b>	<b>CLAIMS PAID</b>
Secured Claims (from <b>Exhibit 3</b> )	\$0.00	\$0.00	\$0.00	\$0.00
Priority Claims:				
Chapter 7 Admin. Fees and Charges (from <b>Exhibit 4</b> )	NA	\$390,373.10	\$390,373.10	\$390,373.10
Prior Chapter Admin. Fees and Charges (from <b>Exhibit 5</b> )	NA	\$0.00	\$0.00	\$0.00
Priority Unsecured Claims (From <b>Exhibit 6</b> )	\$3,699,826.62	\$11,093,502.59	\$3,728,365.11	\$344,626.90
General Unsecured Claims (from <b>Exhibit 7</b> )	\$204,592.09	\$0.00	\$0.00	\$0.00
<b>Total Disbursements</b>	<b>\$3,904,418.71</b>	<b>\$11,483,875.69</b>	<b>\$4,118,738.21</b>	<b>\$735,000.00</b>

4). This case was originally filed under chapter 7 on 12/27/2013. The case was pending for 62 months.

5). All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6). An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 02/05/2019

By: /s/ Steven M. Speier  
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 – GROSS RECEIPTS**

<b>DESCRIPTION</b>	<b>UNIFORM TRAN. CODE</b>	<b>AMOUNT RECEIVED</b>
Claims Against Parent Company, Test-Rite Products Corp., et al.	1249-000	\$735,000.00
<b>TOTAL GROSS RECEIPTS</b>		\$735,000.00

The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

**EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES**

NONE

**EXHIBIT 3 – SECURED CLAIMS**

NONE

**EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

<b>PAYEE</b>	<b>UNIFORM TRAN. CODE</b>	<b>CLAIMS SCHEDULED</b>	<b>CLAIMS ASSERTED</b>	<b>CLAIMS ALLOWED</b>	<b>CLAIMS PAID</b>
Steven M. Speier, Trustee	2100-000	NA	\$40,000.00	\$40,000.00	\$40,000.00
Steven M. Speier, Trustee	2200-000	NA	\$36.00	\$36.00	\$36.00
International Sureties, LTD	2300-000	NA	\$339.39	\$339.39	\$339.39
East West Bank	2600-000	NA	\$1,675.51	\$1,675.51	\$1,675.51
Independent Bank	2600-000	NA	\$584.33	\$584.33	\$584.33
Integrity Bank	2600-000	NA	\$1,870.84	\$1,870.84	\$1,870.84
United States Bankruptcy Court	2700-000	NA	\$350.00	\$350.00	\$350.00
Franchise Tax Board	2820-000	NA	\$1,724.79	\$1,724.79	\$1,724.79
Goe & Forsythe, LLP, Special Counsel for Trustee	3210-600	NA	\$200,340.00	\$200,340.00	\$200,340.00
Stein Shostak Shostak Pollack & O'Hara LLP, Special Counsel for Trustee	3210-600	NA	\$76,917.00	\$76,917.00	\$76,917.00
Goe & Forsythe, LLP, Special Counsel for Trustee	3220-610	NA	\$7,969.81	\$7,969.81	\$7,969.81
Stein Shostak Shostak Pollack & O'Hara LLP, Special Counsel for Trustee	3220-610	NA	\$456.97	\$456.97	\$456.97
Karl T. Anderson, CPA, Inc., Accountant	3410-000	NA	\$5,740.00	\$5,740.00	\$5,740.00

for Trustee						
Karl T. Anderson, CPA, Inc., Accountant for Trustee	3420-000	NA	\$78.46	\$78.46	\$78.46	
GlassRatner Advisory & Capital Group LLC, Financial Consultant for Trustee	3731-420	NA	\$52,290.00	\$52,290.00	\$52,290.00	
<b>TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES</b>		NA	\$390,373.10	\$390,373.10	\$390,373.10	

**EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES**

NONE

**EXHIBIT 6 – PRIORITY UNSECURED CLAIMS**

CLAIM NUMBER	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
1	US Customs And Border Protection	5800-000	\$3,699,826.62	\$3,731,942.43	\$0.00	\$0.00
2	Hartford Fire Insurance Co	5800-000	\$0.00	\$100,000.00	\$100,000.00	\$9,243.38
3	US Customs And Border Protection	5800-000	\$0.00	\$3,633,195.05	\$0.00	\$0.00
4	US Customs And Border Protection	5800-000	\$0.00	\$3,628,365.11	\$3,628,365.11	\$335,383.52
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>			\$3,699,826.62	\$11,093,502.5	\$3,728,365.11	\$344,626.90
					9	

**EXHIBIT 7 – GENERAL UNSECURED CLAIMS**

CLAIM NUMBER	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
	Test Rite International Co. Ltd.	7100-000	\$204,592.09	\$0.00	\$0.00	\$0.00
<b>TOTAL GENERAL UNSECURED CLAIMS</b>			\$204,592.09	\$0.00	\$0.00	\$0.00

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ASSET CASES

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Exhibit 8

**Case No.:** 13-30477-MH  
**Case Name:** MASTER DESIGN, INC.  
**For the Period Ending:** 2/5/2019

**Trustee Name:** Steven M. Speier  
**Date Filed (f) or Converted (c):** 12/27/2013 (f)  
**§341(a) Meeting Date:** 01/30/2014  
**Claims Bar Date:** 07/28/2014

1	2	3	4	5	6	
Ref. #	Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Citibank Checking Account	\$24.90	\$0.00		\$0.00	FA
2	Misc. Office Furniture (Over 10 Year Old)	\$270.00	\$0.00		\$0.00	FA
3	Claims Against Parent Company, Test-Rite Products Corp., et al. (u)	\$0.00	\$735,000.00		\$735,000.00	FA

**Asset Notes:** Adv. 6:15-01370, SMS v. Test-Rite Products Corp., et al.

<b>TOTALS (Excluding unknown value)</b>			<b>Gross Value of Remaining Assets</b>
	<b>\$294.90</b>	<b>\$735,000.00</b>	<b>\$735,000.00</b>

**Major Activities affecting case closing:**

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Exhibit 8

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1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets

01/01/2019 7/01/18 - 6/30/19

ASSETS: Claims Against Parent Company, Test-Rite Products Corp., et al.

PENDING LITIGATION: N/A

TAX ISSUES: K. Anderson resolving remaining issues. Per K. Anderson, Paul Chen, accountant for parent company, filing amended tax returns to include Debtor. Estate not responsible for filing tax returns.

INSURANCE: N/A

STATUS: Trustee closing case. 10/5/18 TFR e-filed. 12/19/18 TFR hearing. 12/20/18 TFR distribution made per 12/20/18 Order.

7/01/17 - 6/30/18

ASSETS: Claims Against Parent Company, Test-Rite Products Corp., et al.

PENDING LITIGATION: 12/23/15 Adv. 6:15-01370, SMS v. Test-Rite Products International, Judy Lee, Chester Lee, Christina Ma. ("Test-Rite"). Alter ego case. Mediation scheduled for 10/10/17. An agreement was reached at mediation resolving all issues of the parties. Defendants to pay the estate \$735,000 in two payments - \$36,250 within 5 days of Defendants' receipt of a fully signed agreement, and \$698,750 to be paid within 10 business days of the Order approving the settlement. 12/28/17 Motion to approve compromise filed. 1/30/18 Order entered approving compromise. 3/14/18 Order entered approving stipulated dismissal of all claims in adversary. 4/3/18 Order entered closing adversary.

TAX ISSUES: 4/24/18 Order entered employing Karl Anderson as accountant.

INSURANCE: N/A

STATUS: Mediation re adversary scheduled for 10/10/17. Settlement reached (see Pending Litigation).

7/01/16 - 6/30/17

ASSETS: Claims Against Parent Company, Test-Rite Products Corp., et al.

PENDING LITIGATION: 12/23/15 Adv. 6:15-01370, SMS v. Test-Rite Products International, Judy Lee, Chester Lee, Christina Ma. ("Test-Rite").

TAX ISSUES: N/A

INSURANCE: N/A

STATUS: Counsel for Trustee litigating adversary action. The hearing on Trustee's 6/8/16 motion to compel turnover of recorded information continued to 8/31/16, 9/28/16. 9/8/16 Order entered ordering LKP Global Law, LLP and Chen & Fan Accountancy Corporation to turnover information; Ardent Law Group, P.C. to produce an in camera review of information; Trustee's request for attorney's fees denied. 11/23/16 A (supplemental) Order was entered determining certain Ardent documents were immune from discovery. GlassRatner reviewing general ledgers of Debtor. Trustee is contemplating mediation provided that Directors and Officers' insurance covers cost.

7/01/15 - 6/30/16

ASSETS: Claims Against Parent Company, Test-Rite Products Corp., et al.

PENDING LITIGATION: 12/23/15 Adv. 6:15-01370, SMS v. Test-Rite Products International, Judy Lee, Chester Lee, Christina Ma. ("Test-Rite") alleging fraudulent transfer; recovery of transfers; conversion; unlawful payment of dividends; breach of fiduciary duty by officer; breach of fiduciary duty by controlling shareholder; and declaratory relief as to alter ego nature of suit. Debtor conducted business at 1900 S. Burgundy Place, Ontario. In 2002, Debtor sold the Burgundy property to Test-Rite Taiwan. Judy Lee resides in Taiwan

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Exhibit 8

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**For the Period Ending:** 2/5/2019

**Trustee Name:** Steven M. Speier  
**Date Filed (f) or Converted (c):** 12/27/2013 (f)  
**§341(a) Meeting Date:** 01/30/2014  
**Claims Bar Date:** 07/28/2014

1	2	3	4	5	6
<b>Asset Description (Scheduled and Unscheduled (u) Property)</b>	<b>Petition/ Unscheduled Value</b>	<b>Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)</b>	<b>Property Abandoned OA =§ 554(a) abandon.</b>	<b>Sales/Funds Received by the Estate</b>	<b>Asset Fully Administered (FA)/ Gross Value of Remaining Assets</b>

and CEO of Debtor and founder and charwoman of Test-Rite Taiwan. Chester Lee resides in L.A. County and is the Executive V.P. of the FTZ Sales Project at Test-Rite Taiwan and is the President of Debtor and Test-Rite Products. Christina Ma resides in L.A. County and is Secretary and Treasurer of Debtor. (See "Status")

TAX ISSUES: N/A

INSURANCE: N/A

STATUS: Trustee conducted 341(a) meetings from 1/30/14, concluding on 6/29/16. Debtor operated as a wholesale business of home furniture from 3/02-9/13. Trustee alleges that Debtor was a shell entity used by Test-Rite for the sole purpose of incurring antidumping duties related to the importation of wooden bedroom furniture into the U.S. Trustee believes the estate has claims against Debtor's parent corporation and possibly others arising from a suspicious transaction between the Debtor and its parent, Test-Rite. Within one year of the filing date, Test-Rite was owed \$22,400,000 from Debtor and agreed to waive alleged payable and treat this debt as "additional paid-in capital" for shares of Debtor which were already owned by Test-Rite. Trustee believes possible avoidance action claims might exist against Test-Rite. Trustee employed Goe & Forsythe as special litigation counsel. 4/2/15 Order approving their employment. Test-Rite International Co. Ltd ("Test-Rite Taiwan") is at the top of the corporate structure, a trading company doing business throughout the world, selling and distributing products made by various manufacturers. Therefore it was necessary Trustee filed application to employ Stein Shostak Shostak Pollack & O'Hara LLP ("Stein Shostak") as special customs counsel as they're expertise is customs and international trade law that is at the core of the adversary proceeding. 4/5/16 Order entered approving Stein Shostak's employment. Trustee employed GlassRatner Advisory & Capital Group, LLC ("GlassRatner") as financial advisors. GlassRatner will assist in reviewing extensive documentation related to Debtor's finances, relationship with its insiders, purchase, shipping, importation, transportation, and sale of wooden bedroom furniture, establishing Test-Rite's liability. 5/9/16 Order entered employing GlassRatner. Trustee is litigating adversary. It is believed that Debtor was a pawn in a complex corporate scheme designed by Test-Rite Taiwan and its controlled entities, including Debtor, to avoid paying millions of dollars in antidumping duties arising from the importation of wooden bedroom furniture manufactured in China and distributed by Test-Rite Taiwan. Test-Rite Taiwan sold the furniture to Debtor at excessive prices. Debtor purchased with "loans" received from Test-Rite Products (Debtor's parent company, controlled by Test-Rite Taiwan). Debtor then imported furniture to U.S., incurring antidumping duties payable to U.S. Customs and Border Protection. 6/8/16 Trustee filed motion to compel turnover of recorded information relating to Debtor's assets and financial affairs. The hearing is scheduled for 7/20/16.

7/01/14 - 6/30/15

ASSETS: Business of Debtor

PENDING LITIGATION: N/A

TAX ISSUES: N/A

INSURANCE: N/A

STATUS: 3/11/15 Hearing denying Goe's employment. An amended application was filed and hearing conducted on 4/1/15. The Order approving Goe's employment was entered on 4/1/15. Trustee is conducting continued 341(a) Meetings. The U.S. Customs is the main claimant in this case. Every effort is being made to contact and have the parent company of Debtor pay all or a portion of any claim(s). The business closed and is no longer a viable entity for sale.

7/01/13-6/30/14

ASSETS: Business of Debtor

PENDING LITIGATION: N/A

TAX ISSUES: N/A

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**§341(a) Meeting Date:** 01/30/2014  
**Claims Bar Date:** 07/28/2014

1	2	3	4	5	6
<b>Asset Description (Scheduled and Unscheduled (u) Property)</b>	<b>Petition/ Unscheduled Value</b>	<b>Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)</b>	<b>Property Abandoned OA =§ 554(a) abandon.</b>	<b>Sales/Funds Received by the Estate</b>	<b>Asset Fully Administered (FA)/ Gross Value of Remaining Assets</b>

INSURANCE: N/A

STATUS: Debtor operated as a wholesale business of home furniture. Trustee has received interest in purchasing Debtor. Trustee is employ Rob Goe, Goe & Forsythe, LLP, as special counsel on a 40% contingency basis. Trustee is conducting continued 341(a) Meetings and is requesting/investigating all documents/records of Debtor.

**Initial Projected Date Of Final Report (TFR):** 12/31/2015**Current Projected Date Of Final Report (TFR):** 12/31/2018/s/ STEVEN M. SPEIER

STEVEN M. SPEIER

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**CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No. 13-30477-MH  
Case Name: MASTER DESIGN, INC.  
Primary Taxpayer ID #: \*\*-\*\*\*1966  
Co-Debtor Taxpayer ID #: \_\_\_\_\_  
For Period Beginning: 12/27/2013  
For Period Ending: 2/5/2019

Trustee Name: Steven M. Speier  
Bank Name: Independent Bank  
Checking Acct #: \*\*\*\*\*0477  
Account Title: DDA  
Blanket bond (per case limit): \$5,000,000.00  
Separate bond (if applicable): \_\_\_\_\_

1	2	3	4	5	6	7	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
04/24/2018		East West Bank	Transfer Funds	9999-000	\$395,011.32		\$395,011.32
04/30/2018		Integrity Bank	Bank Service Fee	2600-000		\$132.51	\$394,878.81
05/31/2018		Integrity Bank	Bank Service Fee	2600-000		\$586.60	\$394,292.21
06/30/2018		Integrity Bank	Bank Service Fee	2600-000		\$566.84	\$393,725.37
07/31/2018		Integrity Bank	Bank Service Fee	2600-000		\$584.89	\$393,140.48
08/05/2018		Independent Bank	Bank Service Fee	2600-000		\$94.20	\$393,046.28
08/06/2018		Independent Bank	Bank Service Fee	2600-000		(\$94.20)	\$393,140.48
08/31/2018		Independent Bank	Bank Service Fee	2600-000		\$6,879.95	\$386,260.53
09/05/2018		Independent Bank	Bank Service Fee	2600-000		(\$6,879.95)	\$393,140.48
09/06/2018		Independent Bank	Bank Service Fee	2600-000		\$584.33	\$392,556.15
12/20/2018	5001	United States Bankruptcy Court	TFR Distribution per 12/20/2018 Order	2700-000		\$350.00	\$392,206.15
12/20/2018	5002	Karl T. Anderson, CPA, Inc.	TFR Distribution per 12/20/2018 Order	3420-000		\$78.46	\$392,127.69
12/20/2018	5003	Steven M. Speier	Trustee Expenses per 12/20/18 TFR Order.	2200-000		\$36.00	\$392,091.69
12/20/2018	5004	Karl T. Anderson, CPA, Inc.	TFR Distribution per 12/20/2018 Order	3410-000		\$5,740.00	\$386,351.69
12/20/2018	5005	Steven M. Speier	Trustee Compensation per 12/20/18 TFR Order.	2100-000		\$40,000.00	\$346,351.69
12/20/2018	5006	Hartford Fire Insurance Co	TFR Distribution per 12/20/2018 Order	5800-000		\$9,243.38	\$337,108.31
12/20/2018	5007	US Customs And Border Protection	TFR Distribution per 12/20/2018 Order	5800-000		\$335,383.52	\$1,724.79
12/20/2018	5008	Franchise Tax Board	TFR Distribution per 12/20/2018 Order	2820-000		\$1,724.79	\$0.00

SUBTOTALS      \$395,011.32      \$395,011.32

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CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No. 13-30477-MH  
 Case Name: MASTER DESIGN, INC.  
 Primary Taxpayer ID #: \*\*-\*\*\*1966  
 Co-Debtor Taxpayer ID #: \_\_\_\_\_  
 For Period Beginning: 12/27/2013  
 For Period Ending: 2/5/2019

Trustee Name: Steven M. Speier  
 Bank Name: Independent Bank  
 Checking Acct #: \*\*\*\*\*0477  
 Account Title: DDA  
 Blanket bond (per case limit): \$5,000,000.00  
 Separate bond (if applicable): \_\_\_\_\_

1	2	3	4	5	6	7	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

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CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No. 13-30477-MH  
 Case Name: MASTER DESIGN, INC.  
 Primary Taxpayer ID #: \*\*-\*\*\*1966  
 Co-Debtor Taxpayer ID #: \_\_\_\_\_  
 For Period Beginning: 12/27/2013  
 For Period Ending: 2/5/2019

Trustee Name: Steven M. Speier  
 Bank Name: East West Bank  
 Checking Acct #: \*\*\*\*\*0652  
 Account Title: Checking  
 Blanket bond (per case limit): \$5,000,000.00  
 Separate bond (if applicable): \_\_\_\_\_

1	2	3	4	5	6	7	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
01/04/2018	(3)	Test-Rite Products Corp.	Payment 1 of 2 re settlement agreement. Total amount due \$735,000.	1249-000	\$36,250.00		\$36,250.00
02/08/2018		East West Bank	Bank Service Fee	2600-000		\$58.50	\$36,191.50
02/28/2018	(3)	Test-Rite Products Corp.	Payment 2 of 2 re settlement agreement. Total amount due \$735,000.	1249-000	\$698,750.00		\$734,941.50
03/14/2018		East West Bank	Bank Service Fee	2600-000		\$89.14	\$734,852.36
03/19/2018	5001	International Sureties, LTD	Blanket bond 016030867 renewal, 1/4/18-1/4/19.	2300-000		\$339.39	\$734,512.97
03/27/2018	5002	Goe & Forsythe, LLP	Special Litigation Counsel fees per 3/26/18 Order.	3210-600		\$200,340.00	\$534,172.97
03/27/2018	5003	Goe & Forsythe, LLP	Special Litigation Counsel expenses per 3/26/18 Order.	3220-610		\$7,969.81	\$526,203.16
03/27/2018	5004	Stein Shostak Shostak Pollack & O'Hara LLP	Special U.S. Customs Counsel fees per 3/26/18 Order.	3210-600		\$76,917.00	\$449,286.16
03/27/2018	5005	Stein Shostak Shostak Pollack & O'Hara LLP	Special U.S. Customs Counsel expenses per 3/26/18 Order.	3220-610		\$456.97	\$448,829.19
03/27/2018	5006	GlassRatner Advisory & Capital Group LLC	Financial Advisors fees per 3/26/18 Order.	3731-420		\$52,290.00	\$396,539.19
04/11/2018		East West Bank	Bank Service Fee	2600-000		\$1,134.20	\$395,404.99
04/24/2018		East West Bank	Bank Service Fee	2600-000		\$393.67	\$395,011.32
04/24/2018		Integrity Bank	Transfer Funds	9999-000		\$395,011.32	\$0.00

SUBTOTALS      \$735,000.00      \$735,000.00

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CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No. 13-30477-MH  
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 Primary Taxpayer ID #: \*\*-\*\*\*1966  
 Co-Debtor Taxpayer ID #: \_\_\_\_\_  
 For Period Beginning: 12/27/2013  
 For Period Ending: 2/5/2019

Trustee Name: Steven M. Speier  
 Bank Name: East West Bank  
 Checking Acct #: \*\*\*\*\*0652  
 Account Title: Checking  
 Blanket bond (per case limit): \$5,000,000.00  
 Separate bond (if applicable): \_\_\_\_\_

1	2	3	4	5	6	7	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

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For Period Ending: 2/5/2019

Trustee Name: Steven M. Speier  
Bank Name: East West Bank  
Checking Acct #: \*\*\*\*\*0652  
Account Title: Checking  
Blanket bond (per case limit): \$5,000,000.00  
Separate bond (if applicable): \_\_\_\_\_

1	2	3	4	5	6	7	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSE	ACCOUNT BALANCES
	\$735,000.00	\$735,000.00	\$0.00

**For the period of 12/27/2013 to 2/5/2019**

Total Compensable Receipts:	\$735,000.00
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	<u>\$735,000.00</u>
Total Internal/Transfer Receipts:	\$395,011.32
Total Compensable Disbursements:	\$735,000.00
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	<u>\$735,000.00</u>
Total Internal/Transfer Disbursements:	\$395,011.32

**For the entire history of the case between 12/27/2013 to 2/5/2019**

Total Compensable Receipts:	\$735,000.00
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	<u>\$735,000.00</u>
Total Internal/Transfer Receipts:	\$395,011.32
Total Compensable Disbursements:	\$735,000.00
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	<u>\$735,000.00</u>
Total Internal/Transfer Disbursements:	\$395,011.32

/s/ STEVEN M. SPEIER

STEVEN M. SPEIER